

## **SSN or ITIN Required to File or Claim Children**

An article about taxes already? With Thanksgiving and Christmas still far away, filing your U.S. tax returns is probably the last thing on your mind. However, now is the time to lay the groundwork to make your life easier during tax season.

The IRS Taxpayer Identification Number is a nine digit number that a taxpayer must use for filing purposes. A valid IRS ID number can be a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN). A SSN or ITIN is required to file taxes, to be claimed as a dependent, or to be claimed for exemption purposes.

### **Some Notes about Your SSN**

Most military members have a SSN. However, if a military member has recently changed his/her legal name because of marriage, divorce or any other legal reason, the military member must notify the Social Security Administration of the name change as soon as possible.

Additionally, (1) U.S. citizens, (2) newborn children born to U.S. citizens, (3) U.S. resident aliens with permission from the U.S. Immigration and Naturalization Service to work in the U.S. and (4) aliens with U.S. Green Cards will need a SSN. People who fall into these categories and who do not have a SSN must also apply for a SSN. You will need an original or certified copy of your birth certificate.

### **Who Needs an ITIN and How to Get One**

Non-resident aliens who do not have and cannot obtain a SSN must apply for an ITIN using IRS Form W-7, "Application for IRS Individual Taxpayer Identification Number." In past years, non-resident aliens were not required to have an ITIN to file taxes or to be claimed as a dependent. This year it is mandatory!

Complete Form W-7 at least 5-6 weeks before you need an ITIN. Copies of IRS Form W-7 can be acquired by downloading the form from the Internet using the IRS website: <http://www.irs.ustreas.gov> or by stopping by the Legal Assistance Office, Building 275.

Sign and date the form, and make sure to provide all information requested. Include with the application original or certified copies or true copies of identity documents. Examples of identity documents are original passports and national identity cards. Any original documents sent to the IRS will be returned. Moreover, true copies can be made at the Legal Assistance Office. To ensure delivery of your application and identity documents, mail them certified return receipt to the IRS.

Internal Revenue Service  
Philadelphia Service Center  
W-7 Unit  
P.O. Box 447  
Bensalem, PA 19020, USA.

It is critical that all servicemembers and dependents have their SSN or ITIN set to go so that their tax filing will run smoothly. Also, remember when filing taxes everyone must correctly write or type their SSN or ITIN on all tax forms. Any mistakes will cause unnecessary processing delays.

Any questions, contact your legal assistance office.